

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013**

As of September 30, 2012



Department of Finance  
Office of the City Comptroller

## ***Purpose, Scope, and Content***

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Pursuant to Section 39 of the City's Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (September 30, 2012). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The following report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actuals, current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of September 30, 2012, and therefore, does not include forward looking statements or projections.

Furthermore, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes, and should not be relied upon for making investment decisions. Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). For additional information about the City's financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of September 30, 2012. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of September 30, 2011.

This report includes the following components:	<u>Page #</u>
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## General Fund

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### SUMMARY

As of September 30, 2012, General Fund revenues totaled \$114.9 million which represents a \$273 thousand (0.2%) decrease from the same point last year. Additionally, revenues are approximately \$3.6 million (3.0%) lower than the Fiscal Year 2013 Period-to-Date Budget.

General Fund expenditures totaled \$278.1 million as of September 30, 2012 which represents an increase of \$2.5 million (0.9%) from the same point last year. However, expenditures are \$30.0 million (9.7%) lower than the Fiscal Year 2013 Period-to-Date Budget.

Upon the conclusion of Period 3, year-to-date General Fund expenditures exceed revenues by approximately \$163.2 million; however, once the \$74.9 million of encumbered commitments are taken into account, this difference grows to approximately \$238.1 million.

This relationship is illustrated in the following table.

**General Fund Status Summary**

	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY13 YTD Actuals</b>
Revenues	\$ 1,151,215,145	\$ 1,155,710,494	\$ 114,916,262
Expenditures	1,163,942,747	1,168,918,861	278,121,249
	<u>\$ (12,727,602)</u>	<u>\$ (13,208,367)</u>	(163,204,987)
Encumbrances			74,932,754
<b>Net Impact</b>			<u><b>\$ (238,137,741)</b></u>

The pattern of expenditures exceeding revenue is typical during the first five periods of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which usually begins to occur in the sixth period of the fiscal year. This concept is consistent with the operating activity in previous years, and therefore, the current deficit impact to General Fund equity is not indicative of projected year-end performance.

### General Fund Summary (25% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 387,134,682	\$ 387,134,682	\$ 7,838,518	2.0%	\$ 8,033,137	\$ (194,619)	-2.4%
Sales Taxes	236,258,330	236,258,330	17,291,327	7.3%	15,306,950	1,984,377	13.0%
Transient Occupancy Taxes	81,710,904	81,710,904	18,225,709	22.3%	17,294,324	931,385	5.4%
Property Transfer Taxes	6,359,105	6,359,105	562,982	8.9%	462,058	100,924	21.8%
Licenses & Permits	31,899,632	31,899,632	6,359,310	19.9%	6,209,798	149,512	2.4%
Fines & Forfeitures	31,405,844	31,405,844	6,468,146	20.6%	8,107,454	(1,639,308)	-20.2%
Interest & Dividends	1,354,233	1,354,233	196,154	14.5%	434,652	(238,498)	-54.9%
Franchises	71,678,516	71,678,516	1,288,225	1.8%	781,100	507,125	64.9%
Rents & Concessions	41,216,055	41,216,055	13,330,868	32.3%	11,629,995	1,700,873	14.6%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	3,525,578	705,633	20.0%	845,761	(140,128)	-16.6%
Charges for Current Services	181,413,372	181,413,372	28,088,319	15.5%	28,118,341	(30,022)	-0.1%
Transfers	3,837,765	8,333,114	3,852,727	46.2%	416,555	3,436,172	824.9%
Miscellaneous Revenues	73,421,129	73,421,129	10,002,890	13.6%	17,548,814	(7,545,924)	-43.0%
<b>Total General Fund Revenue</b>	<b>\$ 1,151,215,145</b>	<b>\$ 1,155,710,494</b>	<b>\$ 114,916,262</b>	<b>9.9%</b>	<b>\$ 115,188,939</b>	<b>\$ (272,677)</b>	<b>-0.2%</b>
<b>Expenditures</b>							
Personnel Services	\$ 511,515,097	\$ 511,527,256	\$ 129,996,265	25.4%	\$ 128,849,454	\$ 1,146,811	0.9%
<b>Total PE</b>	<b>511,515,097</b>	<b>511,527,256</b>	<b>129,996,265</b>	<b>25.4%</b>	<b>128,849,454</b>	<b>1,146,811</b>	<b>0.9%</b>
Fringe Benefits	321,092,953	321,092,953	76,340,975	23.8%	75,502,417	838,558	1.1%
Supplies	21,389,768	21,273,630	5,533,902	26.0%	6,065,859	(531,957)	-8.8%
Contracts	136,959,037	143,949,135	27,738,166	19.3%	28,290,183	(552,017)	-2.0%
Information Technology	42,897,399	42,918,367	5,750,595	13.4%	16,558,204	(10,807,609)	-65.3%
Energy & Utilities	42,754,883	42,673,556	6,844,449	16.0%	6,798,057	46,392	0.7%
Other	78,807,474	77,223,283	24,671,676	31.9%	12,280,838	12,390,838	100.9%
Capital Expenditure	2,438,008	2,089,396	15,584	0.7%	16,037	(453)	-2.8%
Debt	6,088,128	6,171,285	1,229,637	19.9%	1,252,253	(22,616)	-1.8%
<b>Total NPE</b>	<b>652,427,650</b>	<b>657,391,605</b>	<b>148,124,984</b>	<b>22.5%</b>	<b>146,763,848</b>	<b>1,361,136</b>	<b>0.9%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,163,942,747</b>	<b>\$ 1,168,918,861</b>	<b>\$ 278,121,249</b>	<b>23.8%</b>	<b>\$ 275,613,302</b>	<b>\$ 2,507,947</b>	<b>0.9%</b>
<b>General Fund Encumbrances</b>							
			74,932,754		65,755,698	9,177,056	
<b>Net Impact</b>	<b>\$ (12,727,602)</b>	<b>\$ (13,208,367)</b>	<b>\$ (238,137,741)</b>		<b>\$ (226,180,061)</b>	<b>\$ (11,957,680)</b>	

## GENERAL FUND BUDGET RECONCILIATION

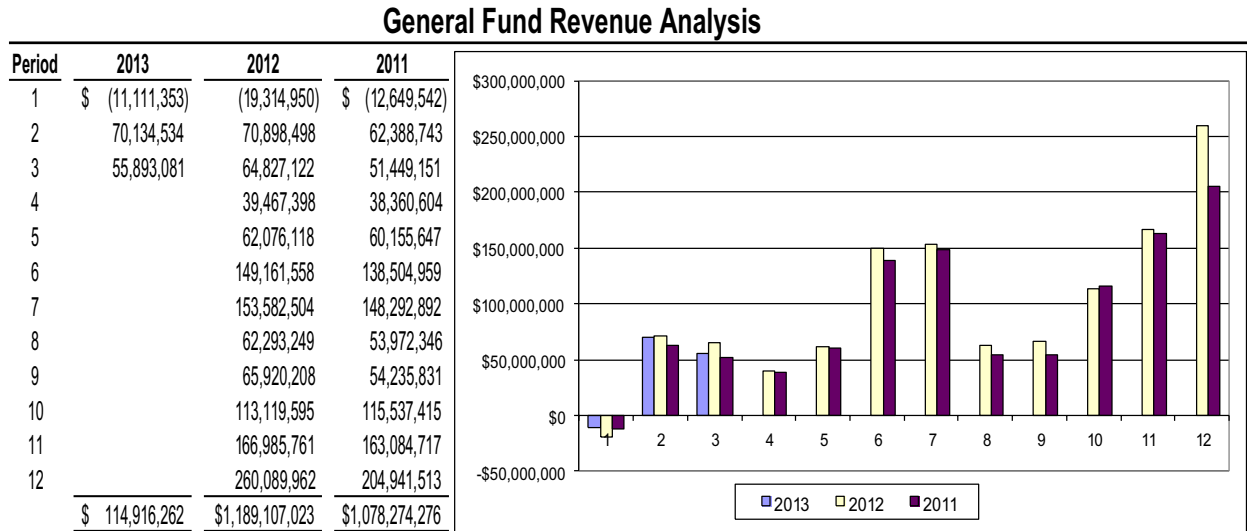
Two actions authorized by the City Council have affected the Adopted Budget as of September 30, 2012 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million and the second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget.

### General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,151,215,145</b>
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
<b>Fiscal Year 2013 Revised Budget</b>		<b>1,155,710,494</b>
Expenditure Appropriations		
Action	Authority	Amount
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,163,942,747</b>
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
<b>Fiscal Year 2013 Revised Budget</b>		<b>\$ 1,168,918,861</b>
Expenditure Appropriation increase was offset by:		
<b>General Fund Reserves</b>		<b>\$ 13,208,367</b>

## GENERAL FUND REVENUE

General Fund revenues totaled \$114.9 million which is \$273 thousand (0.2%) lower than this point last year and is \$3.6 million (3.0%) lower than the Period-to-Date Budget. The following table illustrates the historical trend of General Fund revenue as well as a comparison to the revenue generated as of Period 3 of Fiscal Year 2013.



The following is a discussion of revenue categories with significant year-to-year changes.

- *Sales Taxes* totaled \$17.3 million which is \$2.0 million higher than this point last year. This variance is primarily due to an increase in consumer spending.
- *Fines and Forfeitures* totaled approximately \$6.5 million which is \$1.6 million lower than this point last year. This variance is mainly due to a decrease in litigation awards.
- *Rents and Concessions* totaled \$13.3 million which is \$1.7 million higher than this point last year and is primarily due to an increase in Mission Bay rental revenue.
- *Other Revenue* totaled approximately \$3.9 million which is \$3.4 million higher than this point last year and is primarily due to a TRAN bond premium received in Fiscal Year 2013. This premium was not received in Fiscal Year 2012 due to the private offering of the Fiscal Year 2012 TRAN.
- *Transfers* revenue totaled \$10.0 million which is \$7.5 million lower than this point last year. This variance is primarily due to timing differences of Gas Tax and TransNet transfers.

The following table compares actual revenues to the corresponding amounts reported in the Period-to-Date Budget and identifies the categories with the five largest variances.

**General Fund Revenue Period-to-Date Budget Variance Analysis**

<b>Category</b>	<b>FY13 PTD Budget</b>	<b>FY13 YTD Actuals</b>	<b>Variance</b>	<b>%</b>
Transfers	\$ 18,368,778	\$ 10,002,890	\$ (8,365,888)	-45.5%
Other Revenue	988,234	3,852,727	2,864,493	289.9%
Sales Taxes	15,992,943	17,291,327	1,298,384	8.1%
Rents & Concessions	12,292,112	13,330,868	1,038,756	8.5%
Charges for Current Services	27,189,677	28,088,319	898,642	3.3%
Remaining Revenue Categories	43,651,860	42,350,131	(1,301,729)	-3.0%
<b>Total General Fund Revenues</b>	<b>\$ 118,483,604</b>	<b>\$ 114,916,262</b>	<b>\$ (3,567,342)</b>	<b>-3.0%</b>

Additional details of General Fund revenues can be found on the schedules accompanying this report.

## GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$278.1 million which is a \$2.5 million (0.9%) increase over Fiscal Year 2012 and is \$30.0 million (9.7%) lower than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year.

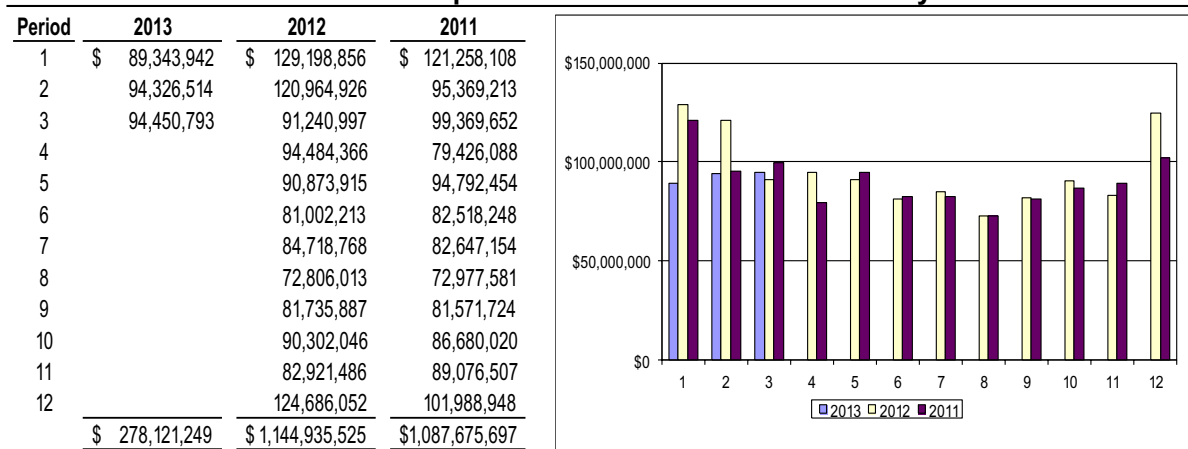
- *Personnel Services* expenditures are up \$1.1 million from this point last year which is primarily due to an increase in expenditures related to discretionary leave.
- *Information Technology* expenditures are down \$10.8 million from this point last year which is mainly due to timing differences in SAP support costs.
- *Other* expenditures are up \$12.4 million from this point last year which is mainly due to timing differences of CIP transfers.

### General Fund Expenditures By Category

Category	Revised Budget	FY13 YTD Actuals	FY12 YTD Actuals	YTD Change	%
Personnel Services	\$ 511,527,256	\$ 129,996,265	\$ 128,849,454	\$ 1,146,811	0.9%
Fringe Benefits	321,092,953	76,340,975	75,502,417	838,558	1.1%
Supplies	21,273,630	5,533,902	6,065,859	(531,957)	-8.8%
Contracts	143,949,135	27,738,166	28,290,183	(552,017)	-2.0%
Information Technology	42,918,367	5,750,595	16,558,204	(10,807,609)	-65.3%
Energy & Utilities	42,673,556	6,844,449	6,798,057	46,392	0.7%
Other	77,223,283	24,671,676	12,280,838	12,390,838	100.9%
Capital Expenditure	2,089,396	15,584	16,037	(453)	-2.8%
Debt	6,171,285	1,229,637	1,252,253	(22,616)	-1.8%
<b>Total Expenditures</b>	<b>\$ 1,168,918,861</b>	<b>\$ 278,121,249</b>	<b>\$ 275,613,302</b>	<b>\$ 2,507,947</b>	<b>0.9%</b>

The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 3 of Fiscal Year 2013.

### General Fund Expenditure and Encumbrance Analysis





The following discussion addresses the departments with significant year-to-year changes.

- *Economic Development* expenditures totaled \$2.7 million which is \$1.6 million higher than this point last year. This variance is primarily due to increases in miscellaneous professional services as well as to a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled \$16.8 million which is \$3.1 million higher than this point last year. This variance is primarily due to the first debt service payment on the Deferred Capital Financing which was paid on August 24, 2012.
- *Police* expenditures totaled \$95.8 million which is \$2.9 million lower than this point last year and is primarily due timing differences in SAP support costs.
- *Fire Rescue* expenditures totaled \$50.5 million which is \$2.6 million lower than this point last year and is mainly due to timing differences in SAP support costs.
- *Transportation and Storm Water* expenditures totaled \$24.3 million which is \$7.5 million higher than this point last year. This variance is primarily due to timing differences of CIP transfers.

The following table compares actual expenditures to the corresponding amounts reported in the Period-to-Date Budget and identifies the departments with the five largest variances.

**General Fund Expenditure Period-to-Date Budget Variance Analysis**

<b>Department</b>	<b>Period-to-Date Budget</b>	<b>FY13 Actuals</b>	<b>Variance</b>	<b>%</b>
Citywide Program Expenditures	\$ 28,143,899	\$ 16,829,387	\$ 11,314,512	40.2%
Police	103,322,250	95,782,531	7,539,719	7.3%
Fire-Rescue	54,473,331	50,470,617	4,002,714	7.3%
Transportation and Storm Water	22,361,182	24,276,090	(1,914,908)	-8.6%
Environmental Services	9,318,362	8,265,287	1,053,075	11.3%
Remaining Departments	90,521,886	82,497,337	8,024,549	8.9%
<b>Total Expenditures</b>	<b>\$ 308,140,910</b>	<b>\$ 278,121,249</b>	<b>\$ 30,019,661</b>	<b>9.7%</b>

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

## ***Other Budgeted Funds***

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### **WATER DEPARTMENT**

Water Department revenue totaled \$94.9 million which is an \$18.8 million (16.5%) decrease from last year and is primarily due to lower State Revolving Loan Fund proceeds and a decrease in water sales. These decreases were partially offset by increases in bond proceeds and capacity charges. Additionally, revenue in the department is \$4.2 million (4.7%) higher than the Period-to-Date Budget.

Water Department expenses totaled \$71.9 million which represents a decrease of \$24.4 million (25.4%) from last year and is primarily due to timing differences related to water purchases and SAP support costs and a decrease in contractual services. In addition, Water Department expenses are \$46.5 million (39.3%) lower than the Period-to-Date Budget.

As the following table indicates, revenue exceeds operating expenses by approximately \$23.0 million. However, once the \$232.6 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by \$209.6 million.

#### **Water Department Summary**

	<b>Revised Budget</b>	<b>Year-to-Date Actuals</b>	<b>Year-to-Date Encumbrances</b>	<b>Year-to-Date Actuals w/ Encumbrances</b>
<b>Revenue <sup>1</sup></b>	\$ 467,014,802	\$ 94,883,395	\$ -	\$ 94,883,395
<b>Expenses</b>	436,920,454	71,894,759	232,621,070	304,515,829
	<u>30,094,348</u>	<u>22,988,636</u>	<u>(232,621,070)</u>	<u>(209,632,434)</u>
<b>Contingency Reserve</b>	3,735	-	-	-
<b>Net Impact</b>	<u><u>\$ 30,090,613</u></u>	<u><u>\$ 22,988,636</u></u>	<u><u>\$ (232,621,070)</u></u>	<u><u>\$ (209,632,434)</u></u>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Water Department revenues and expenses can be found on the schedules accompanying this report.

## SEWER DEPARTMENT

Sewer Department revenue totaled \$77.5 million which is \$4.8 million (5.8%) lower than last fiscal year and is primarily due to a decrease in sewer service charges. This decrease is partially offset by an increase in capacity charges. In addition, revenue in the department is \$5.1 million (6.2%) lower than the Period-to-Date Budget.

Sewer Department expenses totaled approximately \$36.0 million which represents a decrease of \$5.0 million (12.2%) from last year and is primarily due to timing differences in SAP support costs, professional IT services and network access expenses. Additionally, Sewer Department expenses are approximately \$23.0 million (39.0%) lower than the Period-to-Date Budget.

As the following table indicates, revenue exceeds operating expenses by \$41.5 million. Once the \$178.7 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by \$137.2 million.

### Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
<b>Revenue</b> <sup>1</sup>	\$ 410,300,578	\$ 77,472,105	\$ -	\$ 77,472,105
<b>Expenses</b>	344,142,574	35,979,737	178,657,614	214,637,351
	<u>66,158,004</u>	<u>41,492,368</u>	<u>(178,657,614)</u>	<u>(137,165,246)</u>
<b>Contingency Reserve</b>	590,602	-	-	-
<b>Net Impact</b>	<u><u>\$ 65,567,402</u></u>	<u><u>\$ 41,492,368</u></u>	<u><u>\$ (178,657,614)</u></u>	<u><u>\$ (137,165,246)</u></u>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Sewer Department revenues and expenses can be found on the schedules accompanying this report.

**General Fund Revenue Status Report**  
**As of Period 3, Ended September 30, 2012 (25% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>Property Taxes</b>	<b>\$ 7,838,518</b>	<b>\$ 387,134,682</b>	<b>2.0%</b>	<b>\$ 7,972,815</b>	<b>\$ (134,297)</b>	<b>-1.7%</b>	<b>\$ 8,033,137</b>	<b>\$ (194,619)</b>	<b>-2.4%</b>
<b>Sales Taxes</b>	<b>17,291,327</b>	<b>236,258,330</b>	<b>7.3%</b>	<b>15,992,943</b>	<b>1,298,384</b>	<b>8.1%</b>	<b>15,306,950</b>	<b>1,984,377</b>	<b>13.0%</b>
<b>Transient Occupancy Taxes</b>	<b>18,225,709</b>	<b>81,710,904</b>	<b>22.3%</b>	<b>19,114,019</b>	<b>(888,310)</b>	<b>-4.6%</b>	<b>17,294,324</b>	<b>931,385</b>	<b>5.4%</b>
<b>Property Transfer Taxes</b>	<b>562,982</b>	<b>6,359,105</b>	<b>8.9%</b>	<b>511,290</b>	<b>51,692</b>	<b>10.1%</b>	<b>462,058</b>	<b>100,924</b>	<b>21.8%</b>
<b>Licenses &amp; Permits</b>									
Business Taxes	<b>1,691,571</b>	<b>6,613,129</b>	<b>25.6%</b>	<b>1,755,000</b>	<b>(63,429)</b>	<b>-3.6%</b>	<b>1,841,688</b>	<b>(150,117)</b>	<b>-8.2%</b>
Rental Unit Taxes	<b>397,830</b>	<b>5,925,000</b>	<b>6.7%</b>	<b>364,000</b>	<b>33,830</b>	<b>9.3%</b>	<b>464,557</b>	<b>(66,727)</b>	<b>-14.4%</b>
Parking Meters	<b>1,986,498</b>	<b>7,879,891</b>	<b>25.2%</b>	<b>1,969,974</b>	<b>16,524</b>	<b>0.8%</b>	<b>1,894,119</b>	<b>92,379</b>	<b>4.9%</b>
Refuse Collector Bu siness Taxes	<b>180,281</b>	<b>660,000</b>	<b>27.3%</b>	<b>161,611</b>	<b>18,670</b>	<b>11.6%</b>	<b>155,918</b>	<b>24,363</b>	<b>15.6%</b>
Other Licenses & Permits	<b>2,103,130</b>	<b>10,821,612</b>	<b>19.4%</b>	<b>2,538,809</b>	<b>(435,679)</b>	<b>-17.2%</b>	<b>1,853,516</b>	<b>249,614</b>	<b>13.5%</b>
<b>Total Licenses &amp; Permits</b>	<b>6,359,310</b>	<b>31,899,632</b>	<b>19.9%</b>	<b>6,789,394</b>	<b>(430,084)</b>	<b>-6.3%</b>	<b>6,209,798</b>	<b>149,512</b>	<b>2.4%</b>
<b>Fines &amp; Forfeitures</b>									
Parking Citations	<b>4,593,423</b>	<b>18,000,054</b>	<b>25.5%</b>	<b>4,948,286</b>	<b>(354,863)</b>	<b>-7.2%</b>	<b>4,834,491</b>	<b>(241,068)</b>	<b>-5.0%</b>
Municipal Court	<b>1,320,198</b>	<b>8,454,924</b>	<b>15.6%</b>	<b>1,167,687</b>	<b>152,511</b>	<b>13.1%</b>	<b>1,511,483</b>	<b>(191,285)</b>	<b>-12.7%</b>
Negligent Impound	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,299</b>	<b>(342,299)</b>	<b>-100.0%</b>
Other Fines & Forfeitures	<b>554,525</b>	<b>4,950,866</b>	<b>11.2%</b>	<b>949,622</b>	<b>(395,097)</b>	<b>-41.6%</b>	<b>1,419,181</b>	<b>(864,656)</b>	<b>-60.9%</b>
<b>Total Fines &amp; Forfeitures</b>	<b>6,468,146</b>	<b>31,405,844</b>	<b>20.6%</b>	<b>7,065,595</b>	<b>(597,449)</b>	<b>-8.5%</b>	<b>8,107,454</b>	<b>(1,639,308)</b>	<b>-20.2%</b>
<b>Interest &amp; Dividends</b>	<b>196,154</b>	<b>1,354,233</b>	<b>14.5%</b>	<b>251,887</b>	<b>(55,733)</b>	<b>-22.1%</b>	<b>434,652</b>	<b>(238,498)</b>	<b>-54.9%</b>
<b>Franch ises</b>									
SDG&E	<b>(7,778)</b>	<b>37,736,863</b>	<b>0.0%</b>	<b>28,428</b>	<b>(36,206)</b>	<b>-127.4%</b>	<b>28,006</b>	<b>(35,784)</b>	<b>-127.8%</b>
CATV	<b>3,353</b>	<b>19,365,448</b>	<b>0.0%</b>	<b>-</b>	<b>3,353</b>	<b>-</b>	<b>-</b>	<b>3,353</b>	<b>-</b>
Refuse Collection	<b>242,547</b>	<b>9,950,000</b>	<b>2.4%</b>	<b>8,928</b>	<b>233,619</b>	<b>2616.7%</b>	<b>7,858</b>	<b>234,689</b>	<b>2986.6%</b>
Other Franchises	<b>1,050,103</b>	<b>4,626,205</b>	<b>22.7%</b>	<b>1,156,315</b>	<b>(106,212)</b>	<b>-9.2%</b>	<b>745,236</b>	<b>304,867</b>	<b>40.9%</b>
<b>Total Franch ises</b>	<b>1,288,225</b>	<b>71,678,516</b>	<b>1.8%</b>	<b>1,193,671</b>	<b>94,554</b>	<b>7.9%</b>	<b>781,100</b>	<b>507,125</b>	<b>64.9%</b>
<b>Rents &amp; Concessions</b>									
Mission Bay	<b>9,359,299</b>	<b>26,003,095</b>	<b>36.0%</b>	<b>8,206,832</b>	<b>1,152,467</b>	<b>14.0%</b>	<b>8,130,225</b>	<b>1,229,074</b>	<b>15.1%</b>
Pueblo Lands	<b>1,353,555</b>	<b>4,818,228</b>	<b>28.1%</b>	<b>918,107</b>	<b>435,448</b>	<b>47.4%</b>	<b>809,233</b>	<b>544,322</b>	<b>67.3%</b>
Other Rents and Concessions	<b>2,618,014</b>	<b>10,394,732</b>	<b>25.2%</b>	<b>3,167,173</b>	<b>(549,159)</b>	<b>-17.3%</b>	<b>2,690,537</b>	<b>(72,523)</b>	<b>-2.7%</b>
<b>Total Rents &amp; Concessions</b>	<b>13,330,868</b>	<b>41,216,055</b>	<b>32.3%</b>	<b>12,292,112</b>	<b>1,038,756</b>	<b>8.5%</b>	<b>11,629,995</b>	<b>1,700,873</b>	<b>14.6%</b>
<b>Motor Vehicle License Fees</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>
<b>Revenue from Other Agencies</b>	<b>705,633</b>	<b>3,525,578</b>	<b>20.0%</b>	<b>753,189</b>	<b>(47,556)</b>	<b>-6.3%</b>	<b>845,761</b>	<b>(140,128)</b>	<b>-16.6%</b>
<b>Charges for Current Services</b>	<b>28,088,319</b>	<b>181,413,372</b>	<b>15.5%</b>	<b>27,189,677</b>	<b>898,642</b>	<b>3.3%</b>	<b>28,118,341</b>	<b>(30,022)</b>	<b>-0.1%</b>
<b>Oth er Revenue</b>	<b>3,852,727</b>	<b>8,333,114</b>	<b>46.2%</b>	<b>988,234</b>	<b>2,864,493</b>	<b>289.9%</b>	<b>416,555</b>	<b>3,436,172</b>	<b>824.9%</b>
<b>Transfers</b>	<b>10,002,890</b>	<b>73,421,129</b>	<b>13.6%</b>	<b>18,368,778</b>	<b>(8,365,888)</b>	<b>-45.5%</b>	<b>17,548,814</b>	<b>(7,545,924)</b>	<b>-43.0%</b>
<b>Total General Fund Revenue</b>	<b>\$ 114,916,262</b>	<b>\$ 1,155,710,494</b>	<b>9.9%</b>	<b>\$ 118,483,604</b>	<b>\$ (3,567,342)</b>	<b>-3.0%</b>	<b>\$ 115,188,939</b>	<b>\$ (272,677)</b>	<b>-0.2%</b>

**General Fund Expenditure Status Report**  
**As of Period 3, Ended September 30, 2012 (25% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
City Planning & Community Investment	\$ 2,878,584	\$ 14,243,885	20.2%	\$ 3,242,496	\$ 363,912	11.2%	\$ 3,357,289	\$ (478,705)	-14.3%
<b>Community Services</b>									
Library	8,434,225	39,336,142	21.4%	9,138,682	704,457	7.7%	8,449,929	(15,704)	-0.2%
Park & Recreation	21,569,730	86,184,009	25.0%	22,277,506	707,776	3.2%	21,467,083	102,647	0.5%
<b>Office of the Assistant COO</b>									
Administration	583,673	2,931,271	19.9%	670,999	87,326	13.0%	528,577	55,096	10.4%
Business Office	247,866	1,122,992	22.1%	273,550	25,684	9.4%	231,542	16,324	7.1%
Department of Information Technology	654	500,000	0.1%	94,200	93,546	99.3%	10,326	(9,672)	-93.7%
Economic Development	2,739,148	12,047,844	22.7%	2,107,454	(631,694)	-30.0%	1,155,102	1,584,046	137.1%
Human Resources	461,922	2,404,564	19.2%	490,678	28,756	5.9%	493,031	(31,109)	-6.3%
Office of the Assistant Chief Operating Officer	75,132	314,036	23.9%	80,984	5,852	7.2%	77,532	(2,400)	-3.1%
Purchasing & Contracting	723,949	3,166,747	22.9%	716,669	(7,280)	-1.0%	965,387	(241,438)	-25.0%
<b>Office of the Chief Financial Officer</b>									
City Comptroller	2,450,260	10,195,223	24.0%	2,675,226	224,966	8.4%	2,735,563	(285,303)	-10.4%
City Treasurer	3,058,519	19,648,529	15.6%	4,024,465	965,946	24.0%	3,476,059	(417,540)	-12.0%
Citywide Program Expenditures	16,829,387	65,987,965	25.5%	28,143,899	11,314,512	40.2%	13,752,912	3,076,475	22.4%
Debt Management	510,124	2,356,856	21.6%	583,185	73,061	12.5%	536,758	(26,634)	-5.0%
Financial Management	877,762	4,209,030	20.9%	1,083,519	205,757	19.0%	1,022,774	(145,012)	-14.2%
Office of the Chief Financial Officer	65,527	841,996	7.8%	155,690	90,163	57.9%	150,025	(84,498)	-56.3%
<b>Office of the Chief of Staff</b>									
Community & Legislative Services	989,636	4,525,593	21.9%	1,171,621	181,985	15.5%	1,361,621	(371,985)	-27.3%
<b>Office of the Mayor and COO</b>									
Office of the Mayor and COO	126,830	538,024	23.6%	136,867	10,037	7.3%	133,125	(6,295)	-4.7%
<b>Other</b>									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	29,113	14,137	48.6%
General Fund Appropriation Reserve <sup>1</sup>	-	3,928,250	0.0%	-	-	-	-	-	-
<b>Public Safety and Homeland Security</b>									
Office of Homeland Security	358,885	1,744,465	20.6%	463,983	105,098	22.7%	407,154	(48,269)	-11.9%
Police	95,782,531	406,529,645	23.6%	103,322,250	7,539,719	7.3%	98,701,920	(2,919,389)	-3.0%
Fire-Rescue	50,470,617	201,562,113	25.0%	54,473,331	4,002,714	7.3%	53,030,245	(2,559,628)	-4.8%
<b>Public Utilities</b>									
Water	447,996	1,706,193	26.3%	615,470	167,474	27.2%	413,886	34,110	8.2%
<b>Public Works</b>									
Engineering and Capital Projects	14,540,251	61,086,289	23.8%	15,559,233	1,018,982	6.5%	15,040,608	(500,357)	-3.3%
Environmental Services	8,265,287	34,495,606	24.0%	9,318,362	1,053,075	11.3%	8,155,048	110,239	1.4%
General Services	4,100,609	15,191,845	27.0%	4,859,128	758,519	15.6%	5,026,463	(925,854)	-18.4%
Public Works	111,369	575,749	19.3%	130,195	18,826	14.5%	93,761	17,608	18.8%
Real Estate Assets	921,067	4,541,750	20.3%	1,117,354	196,287	17.6%	948,670	(27,603)	-2.9%
Transportation and Storm Water	24,276,090	92,421,891	26.3%	22,361,182	(1,914,908)	-8.6%	16,800,252	7,475,838	44.5%
<b>Non-Mayoral</b>									
City Attorney	10,427,051	43,602,031	23.9%	11,066,893	639,842	5.8%	10,675,531	(248,480)	-2.3%
City Auditor	416,810	3,809,105	10.9%	969,238	552,428	57.0%	660,926	(244,116)	-36.9%
City Clerk	1,116,346	4,811,806	23.2%	1,191,315	74,969	6.3%	1,143,364	(27,018)	-2.4%
Council Administration	408,578	2,010,627	20.3%	575,216	166,638	29.0%	405,716	2,862	0.7%
City Council - District 1	215,580	1,180,093	18.3%	315,971	100,391	31.8%	249,066	(33,486)	-13.4%
City Council - District 2	203,676	1,253,507	16.2%	357,647	153,971	43.1%	214,608	(10,932)	-5.1%
City Council - District 3	230,267	1,287,756	17.9%	339,074	108,807	32.1%	247,449	(17,182)	-6.9%
City Council - District 4	207,347	1,318,796	15.7%	346,846	139,499	40.2%	203,166	4,181	2.1%
City Council - District 5	181,785	1,298,905	14.0%	337,233	155,448	46.1%	205,734	(23,949)	-11.6%
City Council - District 6	231,522	1,145,741	20.2%	316,616	85,094	26.9%	242,467	(10,945)	-4.5%
City Council - District 7	240,520	1,218,300	19.7%	318,732	78,212	24.5%	276,708	(36,188)	-13.1%
City Council - District 8	227,032	1,336,685	17.0%	351,420	124,388	35.4%	225,407	1,625	0.7%
City Council - District 9	2,960	629,826	0.5%	3,258	298	9.1%	-	2,960	-
Ethics Commission	170,760	928,923	18.4%	290,932	120,172	41.3%	220,526	(49,766)	-22.6%
Office of the IBA	406,746	1,701,668	23.9%	437,535	30,789	7.0%	354,987	51,759	14.6%
Personnel	1,493,389	6,546,590	22.8%	1,634,806	141,417	8.7%	1,735,892	(242,503)	-14.0%
<b>Total General Fund Expenditures</b>	<b>\$ 278,121,249</b>	<b>\$ 1,168,918,861</b>	<b>23.8%</b>	<b>\$ 308,140,910</b>	<b>\$ 30,019,661</b>	<b>9.7%</b>	<b>\$ 275,613,302</b>	<b>\$ 2,507,947</b>	<b>0.9%</b>

<sup>1</sup> New in Fiscal Year 2013.

**Citywide Program Expenditure Status Report**  
**As of Period 3, Ended September 30, 2012 (25% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>Citywide Program Expenditures</b>									
Assessments To Public Property	\$ 146,446	\$ 463,235	31.6%	\$ -	\$ (146,446)	-	\$ -	\$ 146,446	-
Business Cooperation Program	23,782	350,000	6.8%	23,782	-	-	-	23,782	-
Citywide Elections	1,065	1,800,000	0.1%	-	(1,065)	-	47,183	(46,118)	-97.7%
Corporate Master Leases Rent	3,703,775	10,683,503	34.7%	2,883,697	(820,078)	-28.4%	3,380,201	323,574	9.6%
Deferred Capital Debt Service <sup>1</sup>	2,686,821	8,877,870	30.3%	1,713,148	(973,673)	-56.8%	-	2,686,821	-
Employee Personal Prop Claims	-	5,000	0.0%	-	-	-	-	-	-
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
Leverage of Employee Pick-Up Savings	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	-
Memberships	576,052	630,000	91.4%	630,000	53,948	8.6%	547,762	28,290	5.2%
Preservation of Benefits	-	1,700,000	0.0%	250,000	250,000	100.0%	400,000	(400,000)	-100.0%
Property Tax Administration	36,901	5,102,711	0.7%	-	(36,901)	-	30,467	6,434	21.1%
Public Liability Claims Xfer-Claims Fund	-	12,206,208	0.0%	12,206,208	12,206,208	100.0%	-	-	-
Public Liab Claims Xfer-Reserves <sup>1</sup>	-	6,100,000	0.0%	-	-	-	-	-	-
Public Use Leases <sup>1</sup>	-	1,502,488	0.0%	-	-	-	-	-	-
Redistricting Commission	-	-	-	-	-	-	77,989	(77,989)	-100.0%
Special Consulting Services	440,095	3,850,000	11.4%	1,192,500	752,405	63.1%	131,634	308,461	234.3%
Transfer to Capital Improvement Program	-	-	-	-	-	-	-	-	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	-	459,102	-	69,500	69,500	100.0%	-	-	-
<b>Total Citywide Program Expenditures</b>	<b>\$ 16,829,387</b>	<b>\$ 65,987,965</b>	<b>25.5%</b>	<b>\$ 28,143,899</b>	<b>\$ 11,314,512</b>	<b>40.2%</b>	<b>\$ 13,752,912</b>	<b>\$ 3,076,475</b>	<b>22.4%</b>

<sup>1</sup> New program in Fiscal Year 2013.

**Other Budgeted Funds Revenue Status Report**  
**As of Period 3, Ended September 30, 2012 (25% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 14,869,553	\$ 45,586,082	32.6%	\$ 11,396,523	\$ 3,473,030	30.5%	\$ 12,098,931	\$ 2,770,622	22.9%
Facilities Financing Fund	433,046	2,067,150	20.9%	525,834	(92,788)	-17.6%	442,527	(9,481)	-2.1%
Mission Bay Improvement Fund	5,559	503,095	-	-	5,559	-	(4,385)	10,244	-233.6%
Redevelopment Fund	290	-	-	-	290	-	796,376	(796,086)	-100.0%
Regional Park Improvements Fund	8,508	2,500,000	0.3%	-	8,508	-	13,328	(4,820)	-36.2%
Solid Waste Local Enforcement Agency Fund	370,827	795,693	46.6%	207,617	163,210	78.6%	353,071	17,756	5.0%
<b>Community Services</b>									
Environmental Growth Fund 1/3	449	4,246,484	0.0%	4,458	(4,009)	-89.9%	3,660	(3,211)	-87.7%
Environmental Growth Fund 2/3	(1,607)	8,439,470	0.0%	4,458	(6,065)	-136.0%	2,446	(4,053)	-165.7%
Golf Course Enterprise Fund	4,999,217	16,558,714	30.2%	4,335,516	663,701	15.3%	4,569,472	429,745	9.4%
Los Penasquitos Canyon Preserve Fund	9,544	186,000	5.1%	9,000	544	6.0%	9,002	542	6.0%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	2,463,294	20,343,609	12.1%	N/A	N/A	N/A	158,874	2,304,419	1450.5%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	1,914,140	13,342,058	14.3%	3,256,173	(1,342,033)	-41.2%	1,061,543	852,597	80.3%
<b>Information Technology</b>									
GIS Fund	241	1,616,274	0.0%	48,825	(48,584)	-99.5%	1,321	(1,080)	-81.8%
Information Technology Fund	20,938	7,818,160	0.3%	-	20,938	-	27,118	(6,180)	-22.8%
SAP Support Fund	(4,284)	25,638,857	0.0%	25,638,857	(25,643,141)	-100.0%	20,766,111	(20,770,395)	-100.0%
Wireless Communication Technology Fund	1,358	8,621,354	0.0%	93	1,265	1360.2%	214,567	(213,209)	-99.4%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	17,475	9,728,039	0.2%	75,140	(57,665)	-76.7%	7,688	9,787	127.3%
<b>Office of the Chief of Staff</b>									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund- TOT	25,000	-	-	-	25,000	-	-	25,000	-
Special Promotional Program -TOT	16,402,473	74,432,640	22.0%	16,290,985	111,488	0.7%	15,433,159	969,314	6.3%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	77,472,105	410,300,578	18.9%	82,558,678	(5,086,573)	-6.2%	82,241,556	(4,769,451)	-5.8%
Water Department Fund	94,883,395	467,014,802	20.3%	90,650,402	4,232,993	4.7%	113,700,576	(18,817,180)	-16.5%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	2,559,852	10,750,000	23.8%	2,687,500	(127,648)	-4.7%	3,023,111	(463,259)	-15.3%
Fire and Lifeguard Facilities Fund	195	1,630,125	0.0%	199,883	(199,688)	-99.9%	428,157	(427,962)	-100.0%
Junior Lifeguard Program Fund	-	567,716	0.0%	16,575	(16,575)	-100.0%	18,509	(18,509)	-100.0%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	76,503	1,010,000	7.6%	168,068	(91,565)	-54.5%	119,393	(42,890)	-35.9%
STOP - Serious Traffic Offenders Program	397	-	-	-	397	-	105,303	(104,906)	-99.6%
<b>Public Works</b>									
AB 2028 - Transportation Relief Fund	3,913,317	15,248,190	25.7%	-	3,913,317	-	4,113,560	(200,243)	-4.9%
Automated Refuse Container Fund	240,981	500,000	48.2%	125,001	115,980	92.8%	234,820	6,161	2.6%
City Airport Fund	1,236,683	4,690,580	26.4%	851,200	385,483	45.3%	781,771	454,912	58.2%
Concourse and Parking Garages Fund	764,332	2,683,220	28.5%	603,343	160,989	26.7%	652,860	111,472	17.1%
Energy Conservation Program Fund	2,442,109	3,926,679	62.2%	2,298,897	143,212	6.2%	196,623	2,245,486	1142.0%
Fleet Services Funds	16,027,635	75,800,717	21.1%	17,911,605	(1,883,970)	-10.5%	19,531,997	(3,504,362)	-17.9%
New Convention Center	1,702,820	3,400,000	50.1%	2,200,000	(497,180)	-22.6%	1,803,535	(100,715)	-5.6%
PETCO Park Fund	12,112,180	17,397,100	69.6%	338,850	11,773,330	3474.5%	11,587,279	524,901	4.5%
Publishing Services Internal Fund	541,038	3,773,269	14.3%	724,223	(183,185)	-25.3%	727,950	(186,912)	-25.7%
QUALCOMM Stadium Operating Fund	1,290,901	14,922,801	8.7%	4,332,643	(3,041,742)	-70.2%	1,412,837	(121,936)	-8.6%
Recycling Fund	4,858,369	18,826,994	25.8%	4,375,547	482,822	11.0%	5,617,296	(758,927)	-13.5%
Refuse Disposal Funds	7,305,158	26,174,497	27.9%	7,098,933	206,225	2.9%	6,851,273	453,885	6.6%
Storm Drain Fund	1,101,596	5,446,746	20.2%	1,345,369	(243,773)	-18.1%	1,357,581	(255,985)	-18.9%
Utilities Undergrounding Program Fund	(40,097)	49,444,555	-0.1%	125,001	(165,098)	-132.1%	66,572	(106,669)	-160.2%
<b>Other</b>									
Balboa Park/Mission Bay Improvement	-	1,600,000	0.0%	308,542	(308,542)	-100.0%	-	-	-
Bond Interest and Redemption Fund	453	-	-	-	453	-	71,615	(71,162)	-99.4%
Convention Center Complex Funds	14,785	14,172,763	0.1%	6,900,000	(6,885,215)	-99.8%	6,902,409	(6,887,624)	-99.8%
Gas Tax Fund	3,469,905	20,920,006	16.6%	77,493	3,392,412	4377.7%	5,546,946	(2,077,041)	-37.4%
Safety Sales Tax Fund	1,393,107	7,781,541	17.9%	1,945,386	(552,279)	-28.4%	-	1,393,107	-
TransNet Exchange Fund	441,417	-	-	-	441,417	-	(4,382)	445,799	-10173.4%
TransNet Extension Fund	4,435,331	27,135,229	16.3%	3,347,138	1,088,193	32.5%	4,457,340	(22,009)	-0.5%
Trolley Extension Reserve Fund	822	278,716	0.3%	-	822	-	1,848	(1,026)	-55.5%
Zoological Exhibits Fund	301,032	8,081,538	3.7%	-	301,032	-	308,476	(7,444)	-2.4%

<sup>1</sup> Period-to-Date Budget is not available.

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 3, Ended September 30, 2012 (25% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 9,086,755	\$ 44,139,126	20.6%	\$ 11,068,536	\$ 1,981,781	17.9%	\$ 9,223,516	\$ (136,761)	-1.5%
Facilities Financing Fund	475,757	2,067,150	23.0%	524,751	48,994	9.3%	473,566	2,191	0.5%
Mission Bay Improvement Fund	-	-	-	-	-	-	-	-	-
Redevelopment Fund	975	-	-	805,610	804,635	99.9%	1,000,265	(999,290)	-99.9%
Regional Park Improvements Fund	-	-	-	-	-	-	-	-	-
Solid Waste Local Enforcement Agency Fund	184,236	851,056	21.6%	216,677	32,441	15.0%	199,139	(14,903)	-7.5%
<b>Community Services</b>									
Environmental Growth Fund 1/3	862,665	4,408,198	19.6%	648,984	(213,681)	-32.9%	620,091	242,574	39.1%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Golf Course Enterprise Fund	2,557,943	14,757,337	17.3%	3,166,798	608,855	19.2%	2,975,750	(417,807)	-14.0%
Los Penasquitos Canyon Preserve Fund	53,959	201,804	26.7%	51,082	(2,877)	-5.6%	52,061	1,898	3.6%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	2,808,405	33,404,690	8.4%	N/A	N/A	N/A	3,251,479	(443,074)	-13.6%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	2,546,963	13,342,058	19.1%	3,436,094	889,131	25.9%	1,755,139	791,824	45.1%
<b>Information Technology</b>									
GIS Fund	743,323	1,640,459	45.3%	488,224	(255,099)	-	319,763	423,560	132.5%
Information Technology Fund	1,612,138	9,085,716	17.7%	1,950,512	338,374	17.3%	1,158,531	453,607	39.2%
SAP Support	5,742,089	25,678,944	22.4%	4,758,346	(983,743)	-20.7%	4,840,697	901,392	18.6%
Wireless Communication Technology Fund	2,486,303	9,869,693	25.2%	2,775,948	289,645	10.4%	2,812,004	(325,701)	-11.6%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	2,167,525	9,530,180	22.7%	2,568,186	400,661	15.6%	2,211,056	(43,531)	-2.0%
<b>Office of the Chief of Staff</b>									
Public Art Fund	(26,396)	56,300	-46.9%	14,076	40,472	287.5%	485	(26,881)	-5542.5%
Major Events Fund- TOT	-	219,051	-	-	-	-	-	-	-
Special Promotional program -TOT	2,515,982	74,432,640	3.4%	14,318,870	11,802,888	82.4%	10,068,202	(7,552,220)	-75.0%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	35,979,737	344,733,176	10.4%	58,935,915	22,956,178	39.0%	40,993,939	(5,014,202)	-12.2%
Water Department Fund	71,894,759	436,924,189	16.5%	118,428,379	46,533,620	39.3%	96,317,110	(24,422,351)	-25.4%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	1,897,730	14,995,600	12.7%	1,642,293	(255,437)	-15.6%	1,841,129	56,601	3.1%
Fire and Lifeguard Facilities Fund	4,128	1,676,337	0.2%	218,498	214,370	98.1%	441,409	(437,281)	-99.1%
Junior Lifeguard Program Fund	304,388	567,716	53.6%	305,766	1,378	0.5%	277,438	26,950	9.7%
Police Decentralization Fund	331,619	7,242,553	4.6%	43,892	(287,727)	-655.5%	5,000	326,619	6532.4%
Seized and Forfeited Assets Funds	140,161	1,499,093	9.3%	1,079,924	939,763	87.0%	530,340	(390,179)	-73.6%
STOP- Serious Traffic Offenders Program	14,980	-	-	-	(14,980)	-	39,366	(24,386)	-61.9%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	551,384	25,881,487	2.1%	37,029	(514,355)	-1389.1%	77,918	473,466	607.6%
Automated Refuse Container Fund	79,862	800,000	10.0%	200,001	120,139	60.1%	137,086	(57,224)	-41.7%
City Airport Fund	604,982	5,882,910	10.3%	708,543	103,561	14.6%	692,137	(87,155)	-12.6%
Concourse and Parking Garages Fund	364,543	2,641,944	13.8%	481,200	116,657	24.2%	402,317	(37,774)	-9.4%
Energy Conservation Program Fund	501,376	2,361,424	21.2%	586,140	84,764	14.5%	550,199	(48,823)	-8.9%
Fleet Services Funds	17,497,778	186,077,788	9.4%	17,955,752	457,974	2.6%	14,818,956	2,678,823	18.1%
New Convention Center	1,702,500	3,405,000	50.0%	2,200,000	497,500	-	1,702,721	(221)	-
PETCO Park Fund	4,723,361	17,466,309	27.0%	5,204,758	481,397	9.2%	5,763,893	(1,040,532)	-18.1%
Publishing Services Internal Fund	651,182	3,388,151	19.2%	841,997	190,815	22.7%	999,154	(347,972)	-34.8%
QUALCOMM Stadium Operating Fund	4,746,019	16,549,074	28.7%	5,784,579	1,038,560	18.0%	5,604,880	(858,861)	-15.3%
Recycling Fund	4,376,002	23,300,027	18.8%	5,543,720	1,167,718	21.1%	4,156,274	219,728	5.3%
Refuse Disposal Funds	5,886,459	34,548,056	17.0%	7,992,029	2,105,570	26.3%	6,125,645	(239,186)	-3.9%
Storm Drain Fund	1,361,349	5,446,746	25.0%	16,251	(1,345,098)	-8277.0%	1,513,181	(151,832)	-10.0%
Utilities Undergrounding Program Fund	3,681,885	49,444,555	7.4%	26,162,987	22,481,102	85.9%	5,788,032	(2,106,147)	-36.4%
<b>Other</b>									
Balboa/Mission Bay Improvement	544,246	2,059,694	26.4%	568,814	24,568	4.3%	256,610	287,636	112.1%
Bond Interest and Redemption Fund	-	536,617	99.0%	536,617	536,617	-	2,314,480	(2,314,480)	-100.0%
Convention Center Complex Funds	121,200	14,140,038	0.9%	4,131,317	4,010,117	97.1%	6,964,400	(6,843,200)	-98.3%
Gas Tax Fund	3,500,609	20,920,006	16.7%	8,161,550	4,660,941	57.1%	8,313,778	(4,813,169)	-57.9%
Safety Sales Tax Fund	-	7,781,541	-	200,000	200,000	100.0%	-	-	-
TransNet Exchange Fund	(136,447)	-	-	-	136,447	-	1,512,600	(1,649,047)	-109.0%
TransNet Extension Fund	1,769,457	9,530,515	18.6%	3,131,974	1,362,517	43.5%	2,255,618	(486,161)	-21.6%
Trolley Extension Reserve Fund	1,499	1,180,374	0.1%	5,220	3,721	71.3%	4,448	(2,949)	-66.3%
Zoological Exhibits Fund	-	8,081,538	-	-	-	-	-	-	-

<sup>1</sup> Period-to-Date Budget is not available.



## **APPENDICES**

Financial information for the City's component units as of Period 3, Fiscal Year 2013 is included in the following appendices. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

# CIVIC SAN DIEGO

As of the Period Ended 09/30/12

## BALANCE SHEET

### ASSETS

Cash .....	\$ 1,375,866
Other Short Term .....	942,875
Long Term .....	159,487
Total Assets .....	<u>2,478,228</u>

### LIABILITIES

Short Term .....	176,599
Long Term .....	2,301,629
Total Liabilities .....	<u>2,478,228</u>

TOTAL EQUITY .....	<u><u>\$ 0</u></u>
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## INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
<b>REVENUE</b>				
Operating .....	\$ 6,065,000	\$ -	\$ 929,019	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>6,065,000</u>	<u>-</u>	<u>929,019</u>	<u>-</u>
<b>EXPENSES</b>				
Operating .....	6,065,000	-	1,043,215	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>6,065,000</u>	<u>-</u>	<u>1,043,215</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (114,195)</u></u>	<u><u>\$ -</u></u>

\* If applicable

**SAN DIEGO DATA PROCESSING CORPORATION**

APPENDIX B

As of the Period Ended 09/30/12

**BALANCE SHEET****ASSETS**

Cash .....	\$ 12,894,623
Other Short Term .....	2,664,398
Long Term .....	<u>5,729,832</u>
Total Assets .....	<u>21,288,853</u>

**LIABILITIES**

Short Term .....	6,521,582
Long Term .....	<u>-</u>
Total Liabilities .....	<u>6,521,582</u>

TOTAL EQUITY .....	<u>\$ 14,767,271</u>
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**INCOME STATEMENT**

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
<b>REVENUE</b>				
Operating .....	\$ 16,092,655	\$ 6,128,353	\$ 6,368,414	\$ 240,061
Non-Operating .....	-	-	5,586	5,586
Total Revenue .....	<u>16,092,655</u>	<u>6,128,353</u>	<u>6,374,000</u>	<u>245,647</u>
<b>EXPENSES</b>				
Operating .....	16,092,655	6,159,150	6,386,382	(227,232)
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>16,092,655</u>	<u>6,159,150</u>	<u>6,386,382</u>	<u>(227,232)</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ (30,797)</u>	<u>\$ (12,382)</u>	<u>\$ 18,415</u>

Procured Services Activity.....	\$ 515,972	\$ 128,994	\$ 829,429	\$ 700,435
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\* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.

## SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 09/30/2012

BALANCE SHEET

## ASSETS

Cash .....	\$	561,122
Other Short Term .....		34,195
Long Term .....		-
Total Assets .....		<u>595,317</u>

## LIABILITIES

Short Term .....		-
Long Term .....		232,050
Other Liabilities.....		-
Total Liabilities .....		<u>232,050</u>

TOTAL EQUITY .....	\$	<u><u>363,267</u></u>
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INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 137,798	\$ 137,798	\$ 34,195	\$ 103,603
Non-Operating .....	-	-	500	(500)
Total Revenue .....	<u>137,798</u>	<u>137,798</u>	<u>34,695</u>	<u>103,103</u>
EXPENSES				
Operating .....	137,798	137,798	34,699	103,099
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>137,798</u>	<u>137,798</u>	<u>34,699</u>	<u>103,099</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4)</u>	<u>\$ 4</u>

\* If applicable

**San Diego City Employees' Retirement System (SDCERS)**

APPENDIX D

As of the Period Ended 9/30/12

**BALANCE SHEET****ASSETS**

Cash .....	\$ 335,364,651
Other Short Term .....	188,998,689
Long Term .....	5,648,223,958
<b>Total Assets .....</b>	<b><u>6,172,587,298</u></b>

**LIABILITIES**

Short Term .....	765,779,872
Long Term .....	466,968,598
<b>Total Liabilities .....</b>	<b><u>1,232,748,470</u></b>

<b>TOTAL EQUITY .....</b>	<b><u>\$ 4,939,838,828</u></b>
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**INCOME STATEMENT**

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
<b>REVENUE</b>				
Operating .....	\$ -	\$ -	\$ -	\$ -
Non-Operating .....	-	-	-	-
<b>Total Revenue .....</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENSES</b>				
Operating .....	39,330,444	-	9,471,038	-
Non-Operating .....	-	-	-	-
<b>Total Expenses .....</b>	<b><u>39,330,444</u></b>	<b><u>-</u></b>	<b><u>9,471,038</u></b>	<b><u>-</u></b>
<b>TOTAL CHANGE IN EQUITY .....</b>	<b><u>\$ (39,330,444)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (9,471,038)</u></b>	<b><u>\$ -</u></b>

\* If applicable

**SAN DIEGO HOUSING COMMISSION**  
As of the Period Ended 09/30/2012 - preliminary/unaudited

BALANCE SHEET

## ASSETS

Cash .....	\$ 25,577,851
Other Short Term .....	117,168,279
Long Term .....	417,792,183
<b>Total Assets .....</b>	<b><u>560,538,313</u></b>

## LIABILITIES

Short Term .....	6,595,233
Long Term .....	129,582,625
<b>Total Liabilities .....</b>	<b><u>136,177,858</u></b>

<b>TOTAL EQUITY .....</b>	<b><u>\$ 424,360,455</u></b>
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INCOME STATEMENT

	Annual Budget	YTD * Budget	YTD ** Actual	YTD Variance
<b>REVENUE</b>				
Operating .....	\$ 92,127,385	\$ 23,031,846	\$ 8,049,482	\$ 14,982,364
Non-Operating .....	256,939,000	64,234,750	45,595,400	18,639,350
<b>Total Revenue .....</b>	<b><u>349,066,385</u></b>	<b><u>87,266,596</u></b>	<b><u>53,644,882</u></b>	<b><u>33,621,714</u></b>
<b>EXPENSES</b>				
Operating .....	344,274,118	86,068,530	50,798,756	35,269,774
Non-Operating .....	4,792,267	1,198,067	1,198,915	(848)
<b>Total Expenses .....</b>	<b><u>349,066,385</u></b>	<b><u>87,266,596</u></b>	<b><u>51,997,671</u></b>	<b><u>35,268,925</u></b>
<b>TOTAL CHANGE IN EQUITY .....</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,647,211</u></b>	<b><u>\$ (1,647,211)</u></b>

\* Annual Budget Operating Revenue includes prior year carryover  
Annual Budget Operating Expenses include reserves

\*\* Actual YTD operating expenses does not include commitments